PARISH OF ST. MARTIN, STATE OF LOUISIANA CERTAIN FINANCIAL AND STATISTICAL DATA

Population of the Parish

The population growth trend of the Parish of St. Martin is as follows:

	PARISH	STATE
YEAR	POPULATION	POPULATION
1950	26,353	2,683,516
1960	29,063	3,257,022
1970	32,453	3,644,637
1980	40,214	4,205,900
1990	43,978	4,219,973
1991	44,423	4,251,560
1992	44,476	4,287,195
1993	44,743	4,295,477
1994	45,683	4,315,085
1995	45,904	4,339,352
1996	46,262	4,350,579
1997	46,555	4,351,769
1998	47,439	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of St. Martin are as follows:

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YEAR	BREAUX BRIDGE	HENDERSON	PARKS	ST. MARTINSVILLE
1960	3,303		413	6,468
1970	4,942		491	7,153
1980	5,922	1,560	545	7,965
1990	6,515	1,543	400	7,137
1991	6,536	1,543	462	7,140
1992	6,757	1,543	462	7,229
1993	7,069	1,543	465	7,238
1994	7,228	1,543	487	7,311
1995	7,368	1,557	509	7,321
1996	7,381	1,554	509	7,457
1997	7,466	1,554	509	7,510
1998	7,600	1,554	509	7,617

Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

			UNITED
YEAR	PARISH	LOUISIANA	STATES
1990	\$10,309	\$14,281	\$18,666
1991	\$10,759	\$15,079	\$19,201
1992	\$10,901	\$15,817	\$20,137
1993	\$11,570	\$17,133	\$21,220
1994	\$12,673	\$18,086	\$22,056
1995	\$13,234	\$18,826	\$23,059
1996	\$13,941	\$19,609	\$24,164
1997	\$14,892	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in St. Martin Parish were as follows:

(In Thousands)

			(/		
	Total Retail					
Year	Sales	Food	Eat/Drink	Gen Mdse	Furn/Appl	Auto
1991	\$139,711	\$59,618	\$14,840	\$15,916	\$734	\$18,479
1992	\$143,524	\$58,775	\$16,046	\$16,211	\$1,028	\$16,765
1993	\$143,618	\$57,764	\$13,428	\$17,181	\$1,056	\$18,430
1994	\$214,739	\$72,236	\$20,902	\$24,056	\$10,157	\$28,263
1995	\$224,015	\$73,447	\$18,039	\$24,576	\$5,876	\$32,364
1996	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1997	\$241,408	\$82,148	\$18,041	\$28,578	\$6,767	\$33,481

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment in made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years. Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

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SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of St. Martin as of 12/31/98.

Entity/Area	Parish- Wide Tax	Municipal Tax	Total Local Tax	State Tax	Total Sales Tax
ST. MARTIN PARISH	2		2	4	6
BREAUX BRIDGE	2	1	3	4	7
HENDERSON	2	1	3	4	7
PARKS	2	2	4	4	8
ST. MARTINVILLE	2	1	3	4	7

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

(In Thousands)

		,	,		
Month	1994	1995	1996	1997	1998
January	\$17,534	\$18,940	\$21,913	\$29,764	\$23,765
February	\$17,534	\$19,421	\$22,040	\$24,519	\$25,370
March	\$17,683	\$25,313	\$24,857	\$28,680	\$34,325
April	\$26,065	\$21,133	\$23,377	\$19,351	\$30,320
May	\$21,095	\$23,586	\$23,346	\$33,483	\$26,037
June	\$21,057	\$27,585	\$28,608	\$32,349	\$39,172
July	\$20,610	\$21,873	\$22,204	\$26,687	\$27,802
August	\$23,619	\$22,670	\$26,255	\$27,177	\$28,510
September	\$18,937	\$23,427	\$24,750	\$32,098	\$31,274
October	\$23,933	\$20,607	\$22,441	\$27,974	\$26,241
November	\$22,334	\$17,674	\$10,003	\$22,880	\$24,712
December	\$19,634	\$25,884	\$44,755	\$32,471	\$31,383
Annual Total	\$250,034	\$268,113	\$294,550	\$337,432	\$348,912

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Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of St. Martin is as follows:

Year	Taxable Assessed Valuation	Homestead Exemptions	Total Assessed Valuation
1990	\$65,595,298	\$38,026,081	\$103,721,379
1991	\$70,227,715	\$38,468,846	\$108,696,561
1992	\$71,496,820	\$36,792,369	\$108,289,189
1993	\$74,478,000	\$37,512,346	\$111,990,346
1994	\$77,097,775	\$38,721,044	\$115,818,819
1995	\$82,794,964	\$40,286,117	\$123,081,081
1996	\$91,896,896	\$44,299,090	\$136,195,986
1997	\$93,780,873	\$45,815,028	\$139,595,901
1998	\$93,376,891	\$47,234,352	\$140,611,243

Source: St. Martin Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

		Personal	
<u>Year</u>	Real Estate	Property	Public Service
1990	\$57,795,709	\$30,808,160	\$15,117,510
1991	\$58,655,252	\$34,361,279	\$15,680,030
1992	\$56,914,427	\$35,338,922	\$16,035,840
1993	\$57,804,355	\$37,328,931	\$16,857,060
1994	\$59,568,918	\$39,266,531	\$16,983,370
1995	\$61,785,062	\$43,343,489	\$17,952,530
1996	\$68,828,828	\$49,266,238	\$18,100,920
1997	\$71,577,299	\$49,328,082	\$18,690,520
1998	\$74,844,130	\$45,521,543	\$20,245,570

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of St. Martin follows:

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Year	Millage
1990	96.77
1991	103.85
1992	104.13
1993	102.93
1994	103.54
1995	103.27
1996	100.75
1997	100.75
1998	100.25

Sources: Louisiana Tax Commission and St. Martin Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of St. Martin in 1998 and their assessed valuation are as follows:

	ASSESSED
TAXPAYER	VALUATION
1. MARTIN MILLS, INC	\$7,244,113
2. CENTURY TELEPHONE	\$4,528,194
3. SLEMCO	\$3,038,060
4. CONCHA CHEMICAL PIPE	\$2,747,300
5. FARMERS & MERCHANTS BANK	\$2,209,010
6. SOUTHERN NATURAL GAS	\$1,968,420
7. BAKER OIL TOOLS	\$1,507,161
8. BELL SOUTH TELECOMMU.	\$1,477,360
9. LOUISIANA OFFSHORE PR.	\$1,418,273
10. ST MARTIN BANK & TRUST	\$1,373,217

Source: St. Martin Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the St. Martin Parish school system are as follows:

REGISTRATION	1994-95	1995-96	1996-97	1997-98
AVERAGE DAILY ATTENDANCE	8,605	8,108	8,464	8,368
AVERAGE DAILY MEMBERSHIP	9,103	8,673	9,060	8,940
PUBLIC	8,971	9,149	9,002	9,002

[&]quot;Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the St. Martin Parish School Board are as follows:

EXPENDITURES	1994-95	1995-96	1996-97	1997-98
MEAN TEACHER SALARY	\$24,404	\$25,347	n.a.	\$29,758
CURRENT EXPEN PER STUDENT	\$3,924	\$3,966	n.a.	\$4,879
CAPITAL OUTLAY	\$3,449	\$160,314	\$1,171,025	\$8,390,086
DEBT SERVICE	\$1,915,302	\$1,988,177	\$2,284,012	\$2,889,303
CURRENT EXPENDITURES	\$35,720,400	\$36,002,341	\$40,226,004	\$43,239,956

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Source: Louisiana Department of Education.